

IN RE: AMENDMENT OF IDAHO CHILD	)	
SUPPORT GUIDELINES, (I.C.S.G.) IN THE	)	ORDER AMENDING
IDAHO RULES OF CIVIL PROCEDURE,	)	RULE
(I.R.C.P.) AMENDMENTS TO SECTIONS	)	
7, 8 and 10	)	
_____	)	

The report of the annual meeting of the Child Support Guidelines Committee having been submitted to the Court recommending changes in the content and substance of the Child Support Guidelines and the Court having fully considered the same;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Child support Guidelines (I.C.S.G.), as they appear in the Idaho Rules of Civil Procedure (I.R.C.P.) in the volume published by the Idaho Code Commission be, and they are hereby, amended as follows:

1. That Section 7 of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same is hereby, amended to read as follows:

**Section 7. Adjustments to Gross Income.**

Alimony, Maintenance, and Other Child Support Obligations. (1) Other court orders. A deduction shall be allowed from Gross Income for ~~payment being made~~ the amount ordered pursuant to any other court order for child support or spousal maintenance from another relationship ~~or spousal maintenance in the amount of the payments currently being made.~~

(2) Spousal maintenance in current case. A deduction shall be allowed from gross income for any spousal maintenance being ordered in the current case.

~~(2)~~(3) Support paid without court order. A deduction shall be allowed from Gross Income for payments without court order currently being made (or an average thereof, if amounts vary) for the support of a child from another relationship where that parent has established a regular pattern of payment.

~~(3)~~(4) Support of other children living in home. Because the custodial parent's share of support is presumed to be spent directly on the child a deduction shall be allowed from Gross Income when a natural or adopted child of another relationship resides in the home of either parent.

The deduction shall be the Guideline support amount calculated for that child, using only that parent's income.

(4)(5) In a proceeding to modify an existing award, children of the party requesting the modification, who are born or adopted after the entry of the existing order, shall not be considered.

2. That Section 8 (c) of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.), including the Federal and Idaho tax benefits per exemption chart and example be, and the same is hereby, deleted and the following adopted, so that it reads as follows:

**Section 8. Adjustments to the Award of Child Support.**

(c) Tax Benefits. The actual federal and state income tax benefits recognized by the party entitled to claim the federal child dependency exemption should be considered in making a child support award. The parties may agree to an allocation of the dependency benefits. Otherwise, the court should assign the dependency exemption(s) to the parent who has the greater tax benefit calculated from the tables below using the marital status and guidelines income of each parent at the time of the child support award calculation. The parent not receiving the exemption(s) is entitled to a pro rata share of the income tax benefit or child tax credit in proportion to his/her share of the guidelines income. The pro rata share of the income tax benefit will be either a credit against or in addition to the basic child support obligation and shall be included in the child support order.

**Federal and Idaho Income Tax Benefit per Exemption\***

**Status on Calculation Date: Remarried**

Status at Calculation Date	Guidelines Income of Parent		1 <sup>st</sup> Child	2 <sup>nd</sup> Child	3 <sup>rd</sup> Child	4 <sup>th</sup> Child	5 <sup>th</sup> Child	6 <sup>th</sup> Child
Remarried	Greater than	& Less than or Equal to						
	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0
	\$12,000	\$14,000	\$300	\$0	\$600	\$0	\$0	\$0
	\$14,000	\$16,000	\$500	\$0	\$600	\$0	\$0	\$0
	\$16,000	\$18,000	\$800	\$0	\$600	\$0	\$0	\$0
	\$18,000	\$20,000	\$1,100	\$100	\$600	\$0	\$0	\$0
	\$20,000	\$22,000	\$1,300	\$300	\$600	\$0	\$0	\$0

Status at Calculation Date	Guidelines Income of Parent		1 <sup>st</sup> Child	2nd Child	3rd Child	4th Child	5th Child	6th Child
	Greater than	& Less than or Equal to						
Remarried	\$22,000	\$24,000	\$1,400	\$700	\$600	\$0	\$0	\$0
	\$24,000	\$26,000	\$1,500	\$1,000	\$700	\$0	\$0	\$0
	\$26,000	\$28,000	\$1,500	\$1,300	\$800	\$0	\$0	\$0
	\$28,000	\$30,000	\$1,600	\$1,400	\$1,000	\$100	\$0	\$0
	\$30,000	\$32,000	\$1,600	\$1,500	\$1,300	\$200	\$0	\$0
	\$32,000	\$34,000	\$1,700	\$1,600	\$1,500	\$300	\$0	\$0
	\$34,000	\$36,000	\$1,700	\$1,700	\$1,500	\$700	\$100	\$0
	\$36,000	\$38,000	\$1,700	\$1,700	\$1,600	\$1,100	\$100	\$0
	\$38,000	\$40,000	\$1,700	\$1,700	\$1,700	\$1,300	\$300	\$0
	\$40,000	\$42,000	\$1,700	\$1,700	\$1,700	\$1,500	\$600	\$100
	\$42,000	\$44,000	\$1,700	\$1,700	\$1,700	\$1,600	\$1,100	\$100
	\$44,000	\$46,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,400	\$300
	\$46,000	\$48,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,600	\$700
	\$48,000	\$50,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,000
	\$50,000	\$52,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,300
	\$52,000	\$54,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,500
	\$54,000	\$56,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$56,000	\$58,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$58,000	\$60,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$60,000	\$62,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$62,000	\$64,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$64,000	\$66,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$66,000	\$68,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$68,000	\$70,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$70,000	\$72,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$72,000	\$74,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$74,000	\$76,000	\$1,800	\$1,800	\$1,700	\$1,700	\$1,700	\$1,700
	\$76,000	\$78,000	\$1,900	\$1,900	\$1,700	\$1,700	\$1,700	\$1,700
	\$78,000	\$80,000	\$2,000	\$2,000	\$1,700	\$1,700	\$1,700	\$1,700
	\$80,000	\$82,000	\$2,100	\$2,100	\$1,700	\$1,700	\$1,700	\$1,700
	\$82,000	\$84,000	\$2,100	\$2,100	\$1,800	\$1,700	\$1,700	\$1,700
	\$84,000	\$86,000	\$2,100	\$2,100	\$2,000	\$1,700	\$1,700	\$1,700
	\$86,000	\$88,000	\$2,100	\$2,100	\$2,100	\$1,700	\$1,700	\$1,700
	\$88,000	\$90,000	\$2,100	\$2,100	\$2,100	\$1,800	\$1,700	\$1,700
	\$90,000	\$92,000	\$2,100	\$2,100	\$2,100	\$1,900	\$1,800	\$1,700
	\$92,000	\$94,000	\$2,100	\$2,100	\$2,100	\$2,000	\$1,900	\$1,700
	\$94,000	\$96,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000	\$1,700
	\$96,000	\$98,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$1,800
	\$98,000	\$100,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$1,900
	\$100,000	\$102,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$102,000	\$104,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$104,000	\$106,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100

Status at Calculation Date	Guidelines Income of Parent		1 <sup>st</sup> Child	2nd Child	3rd Child	4th Child	5th Child	6th Child
	Greater than	& Less than or Equal to						
Remarried	\$106,000	\$108,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$108,000	\$110,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$110,000	\$112,000	\$1,900	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$112,000	\$114,000	\$1,700	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$114,000	\$116,000	\$1,500	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$116,000	\$118,000	\$1,300	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$118,000	\$120,000	\$1,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
	\$120,000	\$122,000	\$1,100	\$1,900	\$2,100	\$2,100	\$2,100	\$2,100
	\$122,000	\$124,000	\$1,100	\$1,700	\$2,100	\$2,100	\$2,100	\$2,100
	\$124,000	\$126,000	\$1,100	\$1,500	\$2,100	\$2,100	\$2,100	\$2,100
	\$126,000	\$128,000	\$1,100	\$1,300	\$1,900	\$2,100	\$2,100	\$2,100
	\$128,000	\$130,000	\$1,100	\$1,100	\$1,900	\$2,100	\$2,100	\$2,100
	\$130,000	\$132,000	\$1,100	\$1,100	\$1,500	\$2,100	\$2,100	\$2,100
	\$132,000	\$134,000	\$1,100	\$1,100	\$1,300	\$1,900	\$2,100	\$2,100
	\$134,000	\$136,000	\$1,100	\$1,100	\$1,100	\$1,700	\$2,100	\$2,100
	\$136,000	\$138,000	\$1,100	\$1,100	\$1,100	\$1,500	\$2,100	\$2,100
	\$138,000	\$140,000	\$1,100	\$1,100	\$1,100	\$1,300	\$1,900	\$2,100
	\$140,000	\$142,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,700	\$2,100
	\$142,000	\$144,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,500	\$2,100
	\$144,000	\$146,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,300	\$1,900
	\$146,000	\$148,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,700
	\$148,000	\$150,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,500
	\$150,000	\$152,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,300
	\$152,000	\$154,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$154,000	\$156,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$156,000	\$158,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$158,000	\$160,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$160,000	\$162,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100

## Federal and Idaho Income Tax Benefit per Exemption\*

### Status on Calculation Date: Single – parent has custody

Status at Calculation Date Single - Parent has custody	Guidelines Income of Parent		1 <sup>st</sup> Child	2nd Child	3rd Child	4th Child	5th Child	6th Child
	Greater than	& Less than or Equal to						
		\$12,000	\$0	\$0	\$0	\$0	\$0	\$0
	\$12,000	\$14,000	\$500	\$0	\$800	\$0	\$0	\$0
	\$14,000	\$16,000	\$1,000	\$0	\$700	\$0	\$0	\$0
	\$16,000	\$18,000	\$1,400	\$200	\$600	\$0	\$0	\$0
	\$18,000	\$20,000	\$1,500	\$500	\$600	\$0	\$0	\$0
	\$20,000	\$22,000	\$1,600	\$900	\$600	\$0	\$0	\$0
	\$22,000	\$24,000	\$1,700	\$1,100	\$900	\$0	\$0	\$0
	\$24,000	\$26,000	\$1,700	\$1,500	\$1,100	\$100	\$0	\$0
	\$26,000	\$28,000	\$1,700	\$1,700	\$1,400	\$300	\$0	\$0
	\$28,000	\$30,000	\$1,700	\$1,700	\$1,700	\$500	\$100	\$0
	\$30,000	\$32,000	\$1,700	\$1,700	\$1,700	\$900	\$200	\$0
	\$32,000	\$34,000	\$1,700	\$1,700	\$1,700	\$1,300	\$200	\$100
	\$34,000	\$36,000	\$1,700	\$1,700	\$1,700	\$1,700	\$200	\$200
	\$36,000	\$38,000	\$1,700	\$1,700	\$1,700	\$1,700	\$800	\$200
	\$38,000	\$40,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,100	\$400
	\$40,000	\$42,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,400	\$600
	\$42,000	\$44,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,600	\$800
	\$44,000	\$46,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,100
	\$46,000	\$48,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,300
	\$48,000	\$50,000	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$1,500
	\$50,000	\$52,000	\$1,800	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
	\$52,000	\$54,000	\$1,900	\$1,800	\$1,700	\$1,700	\$1,700	\$1,700
	\$54,000	\$56,000	\$2,000	\$1,900	\$1,800	\$1,700	\$1,700	\$1,700
	\$56,000	\$58,000	\$2,000	\$2,000	\$1,900	\$1,700	\$1,700	\$1,700
	\$58,000	\$60,000	\$2,000	\$2,100	\$2,000	\$1,700	\$1,700	\$1,700
	\$60,000	\$62,000	\$2,000	\$2,100	\$2,000	\$1,800	\$1,700	\$1,700
	\$62,000	\$64,000	\$2,000	\$2,100	\$2,000	\$1,900	\$1,800	\$1,700
	\$64,000	\$66,000	\$2,000	\$2,100	\$2,000	\$2,000	\$2,000	\$1,700
	\$66,000	\$68,000	\$2,000	\$2,100	\$2,000	\$2,000	\$2,000	\$1,800
	\$68,000	\$70,000	\$2,000	\$2,100	\$2,000	\$2,000	\$2,000	\$1,900
	\$70,000	\$72,000	\$2,000	\$2,100	\$2,000	\$2,000	\$2,000	\$2,100
	\$72,000	\$74,000	\$2,000	\$2,100	\$2,000	\$2,000	\$2,000	\$2,100
	\$74,000	\$76,000	\$1,900	\$2,100	\$2,000	\$2,000	\$2,000	\$2,100
	\$76,000	\$78,000	\$1,700	\$2,100	\$2,000	\$2,000	\$2,000	\$2,100
	\$78,000	\$80,000	\$1,500	\$2,100	\$2,000	\$2,000	\$2,000	\$2,100
	\$80,000	\$82,000	\$1,300	\$2,100	\$2,000	\$2,000	\$2,000	\$2,100
	\$82,000	\$84,000	\$1,100	\$2,000	\$2,000	\$2,000	\$2,000	\$2,100
	\$84,000	\$86,000	\$1,000	\$1,900	\$2,000	\$2,000	\$2,000	\$2,100

Status at Calculation Date Single - Parent has custody	Guidelines Income of Parent		1 <sup>st</sup> Child	2nd Child	3rd Child	4th Child	5th Child	6th Child
	Greater than	& Less than or Equal to						
	\$86,000	\$88,000	\$1,000	\$1,800	\$2,000	\$2,000	\$2,000	\$2,100
	\$88,000	\$90,000	\$1,000	\$1,700	\$2,000	\$2,000	\$2,000	\$2,100
	\$90,000	\$92,000	\$1,000	\$1,600	\$1,900	\$1,900	\$2,000	\$2,100
	\$92,000	\$94,000	\$1,000	\$1,500	\$1,800	\$1,800	\$2,000	\$2,100
	\$94,000	\$96,000	\$1,000	\$1,400	\$1,700	\$1,700	\$2,000	\$2,100
	\$96,000	\$98,000	\$1,000	\$1,300	\$1,600	\$1,600	\$2,000	\$2,100
	\$98,000	\$100,000	\$1,000	\$1,200	\$1,500	\$1,500	\$2,000	\$2,100
	\$100,000	\$102,000	\$1,000	\$1,100	\$1,400	\$1,400	\$2,000	\$2,100
	\$102,000	\$104,000	\$1,000	\$1,100	\$1,300	\$1,300	\$1,900	\$2,100
	\$104,000	\$106,000	\$1,000	\$1,100	\$1,000	\$1,100	\$1,700	\$2,100
	\$106,000	\$108,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500	\$2,100
	\$108,000	\$110,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,300	\$2,100
	\$110,000	\$112,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,200	\$2,100
	\$112,000	\$114,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,100	\$2,100
	\$114,000	\$116,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,100	\$1,900
	\$116,000	\$118,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,000	\$1,800
	\$118,000	\$120,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,000	\$1,700
	\$120,000	\$122,000	\$1,100	\$1,000	\$1,000	\$1,000	\$1,000	\$1,600
	\$122,000	\$124,000	\$1,100	\$1,100	\$1,100	\$1,000	\$1,000	\$1,300
	\$124,000	\$126,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$126,000	\$128,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$128,000	\$130,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$130,000	\$132,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100

## Federal and Idaho Income Tax Benefit per Exemption\*

**Status on Calculation Date: Single – parent does not have custody**

Status at Calculation Date Single - Parent does Not have custody	Guidelines Income of Parent		1 <sup>st</sup> Child	2nd Child	3rd Child	4th Child	5th Child	6th Child
	Greater than	& Less than or Equal to						
		\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,000	\$12,000	\$400	\$0	\$800	\$0	\$0	\$0
	\$12,000	\$14,000	\$900	\$0	\$700	\$0	\$0	\$0
	\$14,000	\$16,000	\$1,300	\$100	\$700	\$0	\$0	\$0
	\$16,000	\$18,000	\$1,600	\$400	\$700	\$0	\$0	\$0
	\$18,000	\$20,000	\$1,700	\$900	\$700	\$0	\$0	\$0
	\$20,000	\$22,000	\$1,700	\$1,400	\$700	\$0	\$0	\$0
	\$22,000	\$24,000	\$1,700	\$1,700	\$900	\$100	\$0	\$0
	\$24,000	\$26,000	\$1,700	\$1,700	\$1,500	\$200	\$0	\$0
	\$26,000	\$28,000	\$1,700	\$1,700	\$1,700	\$500	\$200	\$0
	\$28,000	\$30,000	\$1,700	\$1,700	\$1,700	\$1,000	\$200	\$100
	\$30,000	\$32,000	\$1,700	\$1,700	\$1,700	\$1,200	\$500	\$200
	\$32,000	\$34,000	\$1,700	\$1,700	\$1,700	\$1,300	\$700	\$500
	\$34,000	\$36,000	\$1,700	\$1,700	\$1,700	\$1,400	\$900	\$700
	\$36,000	\$38,000	\$1,700	\$1,700	\$1,700	\$1,500	\$1,200	\$800
	\$38,000	\$40,000	\$1,700	\$1,700	\$1,700	\$1,600	\$1,400	\$900
	\$40,000	\$42,000	\$1,800	\$1,700	\$1,700	\$1,700	\$1,600	\$1,000
	\$42,000	\$44,000	\$1,900	\$1,900	\$1,800	\$1,700	\$1,700	\$1,200
	\$44,000	\$46,000	\$2,000	\$2,100	\$1,900	\$1,800	\$1,700	\$1,400
	\$46,000	\$48,000	\$2,000	\$2,100	\$2,100	\$1,800	\$1,800	\$1,600
	\$48,000	\$50,000	\$2,000	\$2,100	\$2,100	\$2,000	\$1,800	\$1,700
	\$50,000	\$52,000	\$2,000	\$2,100	\$2,100	\$2,100	\$1,800	\$1,800
	\$52,000	\$54,000	\$2,000	\$2,100	\$2,100	\$2,100	\$1,900	\$1,900
	\$54,000	\$56,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,000	\$1,900
	\$56,000	\$58,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,000	\$2,000
	\$58,000	\$60,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$60,000	\$62,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$62,000	\$64,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$64,000	\$66,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$66,000	\$68,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$68,000	\$70,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$70,000	\$72,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$72,000	\$74,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$74,000	\$76,000	\$1,900	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$76,000	\$78,000	\$1,800	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$78,000	\$80,000	\$1,600	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000

Status at Calculation Date Single - Parent does Not have custody	Guidelines Income of Parent		1 <sup>st</sup> Child	2nd Child	3rd Child	4th Child	5th Child	6th Child
	Greater than	& Less than or Equal to						
	\$80,000	\$82,000	\$1,400	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$82,000	\$84,000	\$1,200	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$84,000	\$86,000	\$1,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,000
	\$86,000	\$88,000	\$1,100	\$1,900	\$2,100	\$2,100	\$2,100	\$2,000
	\$88,000	\$90,000	\$1,100	\$1,700	\$2,100	\$2,100	\$2,100	\$2,000
	\$90,000	\$92,000	\$1,100	\$1,500	\$2,000	\$2,100	\$2,100	\$2,000
	\$92,000	\$94,000	\$1,100	\$1,300	\$1,900	\$2,100	\$2,100	\$2,000
	\$94,000	\$96,000	\$1,100	\$1,200	\$1,800	\$2,100	\$2,100	\$2,000
	\$96,000	\$98,000	\$1,100	\$1,200	\$1,600	\$2,000	\$2,100	\$2,000
	\$98,000	\$100,000	\$1,100	\$1,100	\$1,500	\$1,900	\$2,100	\$2,000
	\$100,000	\$102,000	\$1,100	\$1,100	\$1,400	\$1,700	\$2,100	\$2,000
	\$102,000	\$104,000	\$1,100	\$1,100	\$1,300	\$1,500	\$2,100	\$2,000
	\$104,000	\$106,000	\$1,100	\$1,100	\$1,200	\$1,300	\$2,100	\$2,000
	\$106,000	\$108,000	\$1,100	\$1,100	\$1,100	\$1,200	\$2,100	\$2,000
	\$108,000	\$110,000	\$1,100	\$1,100	\$1,100	\$1,200	\$1,900	\$2,000
	\$110,000	\$112,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,800	\$2,000
	\$112,000	\$114,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,600	\$2,000
	\$114,000	\$116,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,400	\$2,000
	\$116,000	\$118,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,200	\$1,900
	\$118,000	\$120,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,700
	\$120,000	\$122,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,500
	\$122,000	\$124,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,300
	\$124,000	\$126,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$126,000	\$128,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$128,000	\$130,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
	\$130,000	\$132,000	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100

NOTE: These Guidelines attempt to calculate a deduction that is accurate as of the date the chart is implemented; however, the tax laws may change and the court may deviate from these calculations upon a showing that it is not accurate in a particular case. Parties should bear in mind if they wish to contest a calculation that this chart includes tax calculations for a dependency exemption for each dependent and child tax credits, and does not include a calculation for a child care tax credit or an earned income credit.

Example: Divorced couple, both single, with three children:

	<u>Father</u>	<u>Mother</u>
Status:	parent does not have custody	parent has custody
Guidelines Income:	\$60,000	\$20,000
Tax benefits:	\$2,000	\$1,500



2,100	500
<u>2,100</u>	<u>600</u>
\$6,200	\$2,600

Father shall receive exemptions since total benefit of \$6,200 exceeds mother's total benefit of \$2,600.

Mother's pro rata share is 25% (\$20,000 / \$80,000). Therefore, in addition to the basic child support award, mother will receive a \$500 annual addition (25% x \$2,000) or \$41.67 addition per month for one child and a \$525 annual addition (25% x \$2,100) or \$43.75 addition per month per exemption for child two and child three.

\*For purposes of calculation of the Idaho child support obligation, Tax Benefit includes both the **dependency exemption** benefit and the **child tax credit** benefit. The Tax Benefit includes the refundable and nonrefundable portion of the child tax credit. The **child tax credit** of \$1,000 is not available in the year a child turns 17 or thereafter. To determine the tax benefit to a parent with a child over 17, go to the last column to the right for the number of children in the calculation, and use only the amount in that column in excess of \$1,000. For example, a remarried parent with four children, one child over 17, Guidelines Income of \$35,000, the tax benefit amounts per child would be \$1,700, \$1,700, \$1,500, and \$0, since the fourth child column is only \$700. However, if the same parent had Guidelines Income of \$45,000, the tax benefit amounts would be \$1,700, \$1,700, \$1,700, and \$700, since the fourth child column is \$1,700.

\* For income amounts above what is shown on this table, the benefits should be individually calculated as they may increase or decrease.

3. That Section 10 of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same is hereby, deleted and the following adopted to read as follows:

**Section 10. Computations.** (a) Basic Child Support. The basic child support obligation shall be based upon the Guidelines Income of both parents, according to the rates set out in the schedules below: (the amounts are rounded off to the nearest dollar)

<b>One (1) Child</b>	<b>Per Month</b>	<b>Per Year</b>
18% of the 1 <sup>st</sup> \$10,000 of combined Guidelines Income	150	1,800
17% of the next \$10,000 of combined Guidelines Income	142	1,700
15% of the next \$10,000 of combined Guidelines Income	125	1,500
14% of the next \$10,000 of combined Guidelines Income	117	1,400
13% of the next \$10,000 of combined Guidelines Income	108	1,300
10% of the next \$20,000 of combined Guidelines Income	167	2,000
9% of the next \$20,000 of combined Guidelines Income	150	1,800
6% of the next \$20,000 of combined Guidelines Income	100	1,200
5% of the next \$20,000 of combined Guidelines Income	83	1,000
5% of the next \$20,000 of combined Guidelines Income	83	1,000
	1,225	14,700
5% of the next \$150,000 of combined Guidelines Income		

<b>Two (2) Children</b>	<b>Per Month</b>	<b>Per Year</b>
26% of the 1 <sup>st</sup> \$10,000 of combined Guidelines Income	217	2,600
25% of the next \$10,000 of combined Guidelines Income	208	2,500
23% of the next \$10,000 of combined Guidelines Income	192	2,300
22% of the next \$10,000 of combined Guidelines Income	183	2,200
20% of the next \$10,000 of combined Guidelines Income	167	2,000
15% of the next \$20,000 of combined Guidelines Income	250	3,000
12% of the next \$20,000 of combined Guidelines Income	200	2,400
9% of the next \$20,000 of combined Guidelines Income	150	1,800
8% of the next \$20,000 of combined Guidelines Income	133	1,600
8% of the next \$20,000 of combined Guidelines Income	133	1,600
	1,833	22,000
8% of the next \$150,000 of combined Guidelines Income		

<b>Three (3) Children</b>	<b>Per Month</b>	<b>Per Year</b>
30% of the 1 <sup>st</sup> \$10,000 of combined Guidelines Income	250	3,000
29% of the next \$10,000 of combined Guidelines Income	242	2,900
27% of the next \$10,000 of combined Guidelines Income	225	2,700
26% of the next \$10,000 of combined Guidelines Income	217	2,600
24% of the next \$10,000 of combined Guidelines Income	200	2,400
20% of the next \$20,000 of combined Guidelines Income	333	4,000
15% of the next \$20,000 of combined Guidelines Income	250	3,000
12% of the next \$20,000 of combined Guidelines Income	200	2,400
11% of the next \$20,000 of combined Guidelines Income	183	2,200
11% of the next \$20,000 of combined Guidelines Income	183	2,200
	2,283	27,400
11% of the next \$150,000 of combined Guidelines Income		

<b>Four (4) Children</b>	<b>Per Month</b>	<b>Per Year</b>
32% of the 1 <sup>st</sup> \$10,000 of combined Guidelines Income	267	3,200
31% of the next \$10,000 of combined Guidelines Income	258	3,100
29% of the next \$10,000 of combined Guidelines Income	242	2,900
28% of the next \$10,000 of combined Guidelines Income	233	2,800
26% of the next \$10,000 of combined Guidelines Income	217	2,600
21% of the next \$20,000 of combined Guidelines Income	350	4,200
18% of the next \$20,000 of combined Guidelines Income	300	3,600
15% of the next \$20,000 of combined Guidelines Income	250	3,000
14% of the next \$20,000 of combined Guidelines Income	233	2,800
14% of the next \$20,000 of combined Guidelines Income	233	2,800
	2,583	31,000
14% of the next \$150,000 of combined Guidelines Income		

<b>Five (5) Children</b>	<b>Per Month</b>	<b>Per Year</b>
35% of the 1 <sup>st</sup> \$10,000 of combined Guidelines Income	292	3,500
33% of the next \$10,000 of combined Guidelines Income	275	3,300
31% of the next \$10,000 of combined Guidelines Income	258	3,100
30% of the next \$10,000 of combined Guidelines Income	250	3,000
28% of the next \$10,000 of combined Guidelines Income	233	2,800
24% of the next \$20,000 of combined Guidelines Income	400	4,800
21% of the next \$20,000 of combined Guidelines Income	350	4,200
18% of the next \$20,000 of combined Guidelines Income	300	3,600
17% of the next \$20,000 of combined Guidelines Income	283	3,400
17% of the next \$20,000 of combined Guidelines Income	283	3,400
	2,925	35,100
17% of the next \$150,000 of combined Guidelines Income		

Samples of these obligations are set forth in the following Basic Monthly Child Support Guidelines Schedule:

**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$500	\$90	\$130	\$150	\$160	\$175	\$6,000
\$600	\$108	\$156	\$180	\$192	\$210	\$7,200
\$700	\$126	\$182	\$210	\$224	\$245	\$8,400
\$800	\$144	\$208	\$240	\$256	\$280	\$9,600
\$900	\$161	\$233	\$269	\$287	\$314	\$10,800
\$1,000	\$178	\$258	\$298	\$318	\$347	\$12,000
\$1,100	\$195	\$283	\$327	\$349	\$380	\$13,200
\$1,200	\$212	\$308	\$356	\$380	\$413	\$14,400
\$1,300	\$229	\$333	\$385	\$411	\$446	\$15,600
\$1,400	\$246	\$358	\$414	\$442	\$479	\$16,800
\$1,500	\$263	\$383	\$443	\$473	\$512	\$18,000
\$1,600	\$280	\$408	\$472	\$504	\$545	\$19,200
\$1,700	\$297	\$433	\$501	\$535	\$577	\$20,400
\$1,800	\$312	\$456	\$528	\$564	\$608	\$21,600
\$1,900	\$327	\$479	\$555	\$593	\$639	\$22,800
\$2,000	\$342	\$502	\$582	\$622	\$670	\$24,000
\$2,100	\$357	\$525	\$609	\$651	\$701	\$25,200
\$2,200	\$372	\$548	\$636	\$680	\$732	\$26,400
\$2,300	\$387	\$571	\$663	\$709	\$763	\$27,600
\$2,400	\$402	\$594	\$690	\$738	\$794	\$28,800
\$2,500	\$417	\$617	\$717	\$767	\$825	\$30,000
\$2,600	\$431	\$639	\$743	\$795	\$855	\$31,200
\$2,700	\$445	\$661	\$769	\$823	\$885	\$32,400
\$2,800	\$459	\$683	\$795	\$851	\$915	\$33,600
\$2,900	\$473	\$705	\$821	\$879	\$945	\$34,800
\$3,000	\$487	\$727	\$847	\$907	\$975	\$36,000
\$3,100	\$501	\$749	\$873	\$935	\$1,005	\$37,200
\$3,200	\$515	\$771	\$899	\$963	\$1,035	\$38,400
\$3,300	\$529	\$793	\$925	\$991	\$1,065	\$39,600
\$3,400	\$542	\$813	\$949	\$1,017	\$1,094	\$40,800
\$3,500	\$555	\$833	\$973	\$1,043	\$1,122	\$42,000

**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$3,600	\$568	\$853	\$997	\$1,069	\$1,150	\$43,200
\$3,700	\$581	\$873	\$1,021	\$1,095	\$1,178	\$44,400
\$3,800	\$594	\$893	\$1,045	\$1,121	\$1,206	\$45,600
\$3,900	\$607	\$913	\$1,069	\$1,147	\$1,234	\$46,800
\$4,000	\$620	\$933	\$1,093	\$1,173	\$1,262	\$48,000
\$4,100	\$633	\$953	\$1,117	\$1,199	\$1,290	\$49,200
\$4,200	\$645	\$972	\$1,140	\$1,224	\$1,316	\$50,400
\$4,300	\$655	\$987	\$1,160	\$1,245	\$1,340	\$51,600
\$4,400	\$665	\$1,002	\$1,180	\$1,266	\$1,364	\$52,800
\$4,500	\$675	\$1,017	\$1,200	\$1,287	\$1,388	\$54,000
\$4,600	\$685	\$1,032	\$1,220	\$1,308	\$1,412	\$55,200
\$4,700	\$695	\$1,047	\$1,240	\$1,329	\$1,436	\$56,400
\$4,800	\$705	\$1,062	\$1,260	\$1,350	\$1,460	\$57,600
\$4,900	\$715	\$1,077	\$1,280	\$1,371	\$1,484	\$58,800
\$5,000	\$725	\$1,092	\$1,300	\$1,392	\$1,508	\$60,000
\$5,100	\$735	\$1,107	\$1,320	\$1,413	\$1,532	\$61,200
\$5,200	\$745	\$1,122	\$1,340	\$1,434	\$1,556	\$62,400
\$5,300	\$755	\$1,137	\$1,360	\$1,455	\$1,580	\$63,600
\$5,400	\$765	\$1,152	\$1,380	\$1,476	\$1,604	\$64,800
\$5,500	\$775	\$1,167	\$1,400	\$1,497	\$1,628	\$66,000
\$5,600	\$785	\$1,182	\$1,420	\$1,518	\$1,652	\$67,200
\$5,700	\$795	\$1,197	\$1,440	\$1,539	\$1,676	\$68,400
\$5,800	\$805	\$1,212	\$1,460	\$1,560	\$1,700	\$69,600
\$5,900	\$814	\$1,225	\$1,477	\$1,579	\$1,722	\$70,800
\$6,000	\$823	\$1,237	\$1,492	\$1,597	\$1,743	\$72,000
\$6,100	\$832	\$1,249	\$1,507	\$1,615	\$1,764	\$73,200
\$6,200	\$841	\$1,261	\$1,522	\$1,633	\$1,785	\$74,400
\$6,300	\$850	\$1,273	\$1,537	\$1,651	\$1,806	\$75,600
\$6,400	\$859	\$1,285	\$1,552	\$1,669	\$1,827	\$76,800
\$6,500	\$868	\$1,297	\$1,567	\$1,687	\$1,848	\$78,000
\$6,600	\$877	\$1,309	\$1,582	\$1,705	\$1,869	\$79,200
\$6,700	\$886	\$1,321	\$1,597	\$1,723	\$1,890	\$80,400
\$6,800	\$895	\$1,333	\$1,612	\$1,741	\$1,911	\$81,600
\$6,900	\$904	\$1,345	\$1,627	\$1,759	\$1,932	\$82,800
\$7,000	\$913	\$1,357	\$1,642	\$1,777	\$1,953	\$84,000
\$7,100	\$922	\$1,369	\$1,657	\$1,795	\$1,974	\$85,200

**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$7,200	\$931	\$1,381	\$1,672	\$1,813	\$1,995	\$86,400
\$7,300	\$940	\$1,393	\$1,687	\$1,831	\$2,016	\$87,600
\$7,400	\$949	\$1,405	\$1,702	\$1,849	\$2,037	\$88,800
\$7,500	\$958	\$1,417	\$1,717	\$1,867	\$2,058	\$90,000
\$7,600	\$964	\$1,426	\$1,729	\$1,882	\$2,076	\$91,200
\$7,700	\$970	\$1,435	\$1,741	\$1,897	\$2,094	\$92,400
\$7,800	\$976	\$1,444	\$1,753	\$1,912	\$2,112	\$93,600
\$7,900	\$982	\$1,453	\$1,765	\$1,927	\$2,130	\$94,800
\$8,000	\$988	\$1,462	\$1,777	\$1,942	\$2,148	\$96,000
\$8,100	\$994	\$1,471	\$1,789	\$1,957	\$2,166	\$97,200
\$8,200	\$1,000	\$1,480	\$1,801	\$1,972	\$2,184	\$98,400
\$8,300	\$1,006	\$1,489	\$1,813	\$1,987	\$2,202	\$99,600
\$8,400	\$1,012	\$1,498	\$1,825	\$2,002	\$2,220	\$100,800
\$8,500	\$1,018	\$1,507	\$1,837	\$2,017	\$2,238	\$102,000
\$8,600	\$1,024	\$1,516	\$1,849	\$2,032	\$2,256	\$103,200
\$8,700	\$1,030	\$1,525	\$1,861	\$2,047	\$2,274	\$104,400
\$8,800	\$1,036	\$1,534	\$1,873	\$2,062	\$2,292	\$105,600
\$8,900	\$1,042	\$1,543	\$1,885	\$2,077	\$2,310	\$106,800
\$9,000	\$1,048	\$1,552	\$1,897	\$2,092	\$2,328	\$108,000
\$9,100	\$1,054	\$1,561	\$1,909	\$2,107	\$2,346	\$109,200
\$9,200	\$1,060	\$1,569	\$1,920	\$2,121	\$2,364	\$110,400
\$9,300	\$1,065	\$1,577	\$1,931	\$2,135	\$2,381	\$111,600
\$9,400	\$1,070	\$1,585	\$1,942	\$2,149	\$2,398	\$112,800
\$9,500	\$1,075	\$1,593	\$1,953	\$2,163	\$2,415	\$114,000
\$9,600	\$1,080	\$1,601	\$1,964	\$2,177	\$2,432	\$115,200
\$9,700	\$1,085	\$1,609	\$1,975	\$2,191	\$2,449	\$116,400
\$9,800	\$1,090	\$1,617	\$1,986	\$2,205	\$2,466	\$117,600
\$9,900	\$1,095	\$1,625	\$1,997	\$2,219	\$2,483	\$118,800
\$10,000	\$1,100	\$1,633	\$2,008	\$2,233	\$2,500	\$120,000
\$10,100	\$1,105	\$1,641	\$2,019	\$2,247	\$2,517	\$121,200
\$10,200	\$1,110	\$1,649	\$2,030	\$2,261	\$2,534	\$122,400
\$10,300	\$1,115	\$1,657	\$2,041	\$2,275	\$2,551	\$123,600
\$10,400	\$1,120	\$1,665	\$2,052	\$2,289	\$2,568	\$124,800
\$10,500	\$1,125	\$1,673	\$2,063	\$2,303	\$2,585	\$126,000
\$10,600	\$1,130	\$1,681	\$2,074	\$2,317	\$2,602	\$127,200
\$10,700	\$1,135	\$1,689	\$2,085	\$2,331	\$2,619	\$128,400

**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$10,800	\$1,140	\$1,697	\$2,096	\$2,345	\$2,636	\$129,600
\$10,900	\$1,145	\$1,705	\$2,107	\$2,359	\$2,653	\$130,800
\$11,000	\$1,150	\$1,713	\$2,118	\$2,373	\$2,670	\$132,000
\$11,100	\$1,155	\$1,721	\$2,129	\$2,387	\$2,687	\$133,200
\$11,200	\$1,160	\$1,729	\$2,140	\$2,401	\$2,704	\$134,400
\$11,300	\$1,165	\$1,737	\$2,151	\$2,415	\$2,721	\$135,600
\$11,400	\$1,170	\$1,745	\$2,162	\$2,429	\$2,738	\$136,800
\$11,500	\$1,175	\$1,753	\$2,173	\$2,443	\$2,755	\$138,000
\$11,600	\$1,180	\$1,761	\$2,184	\$2,457	\$2,772	\$139,200
\$11,700	\$1,185	\$1,769	\$2,195	\$2,471	\$2,789	\$140,400
\$11,800	\$1,190	\$1,777	\$2,206	\$2,485	\$2,806	\$141,600
\$11,900	\$1,195	\$1,785	\$2,217	\$2,499	\$2,823	\$142,800
\$12,000	\$1,200	\$1,793	\$2,228	\$2,513	\$2,840	\$144,000
\$12,100	\$1,205	\$1,801	\$2,239	\$2,527	\$2,857	\$145,200
\$12,200	\$1,210	\$1,809	\$2,250	\$2,541	\$2,874	\$146,400
\$12,300	\$1,215	\$1,817	\$2,261	\$2,555	\$2,891	\$147,600
\$12,400	\$1,220	\$1,825	\$2,272	\$2,569	\$2,908	\$148,800
\$12,500	\$1,225	\$1,833	\$2,283	\$2,583	\$2,925	\$150,000
\$12,600	\$1,230	\$1,841	\$2,294	\$2,597	\$2,942	\$151,200
\$12,700	\$1,235	\$1,849	\$2,305	\$2,611	\$2,959	\$152,400
\$12,800	\$1,240	\$1,857	\$2,316	\$2,625	\$2,976	\$153,600
\$12,900	\$1,245	\$1,865	\$2,327	\$2,639	\$2,993	\$154,800
\$13,000	\$1,250	\$1,873	\$2,338	\$2,653	\$3,010	\$156,000
\$13,100	\$1,255	\$1,881	\$2,349	\$2,667	\$3,027	\$157,200
\$13,200	\$1,260	\$1,889	\$2,360	\$2,681	\$3,044	\$158,400
\$13,300	\$1,265	\$1,897	\$2,371	\$2,695	\$3,061	\$159,600
\$13,400	\$1,270	\$1,905	\$2,382	\$2,709	\$3,078	\$160,800
\$13,500	\$1,275	\$1,913	\$2,393	\$2,723	\$3,095	\$162,000
\$13,600	\$1,280	\$1,921	\$2,404	\$2,737	\$3,112	\$163,200
\$13,700	\$1,285	\$1,929	\$2,415	\$2,751	\$3,129	\$164,400
\$13,800	\$1,290	\$1,937	\$2,426	\$2,765	\$3,146	\$165,600
\$13,900	\$1,295	\$1,945	\$2,437	\$2,779	\$3,163	\$166,800
\$14,000	\$1,300	\$1,953	\$2,448	\$2,793	\$3,180	\$168,000
\$14,100	\$1,305	\$1,961	\$2,459	\$2,807	\$3,197	\$169,200
\$14,200	\$1,310	\$1,969	\$2,470	\$2,821	\$3,214	\$170,400
\$14,300	\$1,315	\$1,977	\$2,481	\$2,835	\$3,231	\$171,600

**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$14,400	\$1,320	\$1,985	\$2,492	\$2,849	\$3,248	\$172,800
\$14,500	\$1,325	\$1,993	\$2,503	\$2,863	\$3,265	\$174,000
\$14,600	\$1,330	\$2,001	\$2,514	\$2,877	\$3,282	\$175,200
\$14,700	\$1,335	\$2,009	\$2,525	\$2,891	\$3,299	\$176,400
\$14,800	\$1,340	\$2,017	\$2,536	\$2,905	\$3,316	\$177,600
\$14,900	\$1,345	\$2,025	\$2,547	\$2,919	\$3,333	\$178,800
\$15,000	\$1,350	\$2,033	\$2,558	\$2,933	\$3,350	\$180,000
\$15,100	\$1,355	\$2,041	\$2,569	\$2,947	\$3,367	\$181,200
\$15,200	\$1,360	\$2,049	\$2,580	\$2,961	\$3,384	\$182,400
\$15,300	\$1,365	\$2,057	\$2,591	\$2,975	\$3,401	\$183,600
\$15,400	\$1,370	\$2,065	\$2,602	\$2,989	\$3,418	\$184,800
\$15,500	\$1,375	\$2,073	\$2,613	\$3,003	\$3,435	\$186,000
\$15,600	\$1,380	\$2,081	\$2,624	\$3,017	\$3,452	\$187,200
\$15,700	\$1,385	\$2,089	\$2,635	\$3,031	\$3,469	\$188,400
\$15,800	\$1,390	\$2,097	\$2,646	\$3,045	\$3,486	\$189,600
\$15,900	\$1,395	\$2,105	\$2,657	\$3,059	\$3,503	\$190,800
\$16,000	\$1,400	\$2,113	\$2,668	\$3,073	\$3,520	\$192,000
\$16,100	\$1,405	\$2,121	\$2,679	\$3,087	\$3,537	\$193,200
\$16,200	\$1,410	\$2,129	\$2,690	\$3,101	\$3,554	\$194,400
\$16,300	\$1,415	\$2,137	\$2,701	\$3,115	\$3,571	\$195,600
\$16,400	\$1,420	\$2,145	\$2,712	\$3,129	\$3,588	\$196,800
\$16,500	\$1,425	\$2,153	\$2,723	\$3,143	\$3,605	\$198,000
\$16,600	\$1,430	\$2,161	\$2,734	\$3,157	\$3,622	\$199,200
\$16,700	\$1,435	\$2,169	\$2,745	\$3,171	\$3,639	\$200,400
\$16,800	\$1,440	\$2,177	\$2,756	\$3,185	\$3,656	\$201,600
\$16,900	\$1,445	\$2,185	\$2,767	\$3,199	\$3,673	\$202,800
\$17,000	\$1,450	\$2,193	\$2,778	\$3,213	\$3,690	\$204,000
\$17,100	\$1,455	\$2,201	\$2,789	\$3,227	\$3,707	\$205,200
\$17,200	\$1,460	\$2,209	\$2,800	\$3,241	\$3,724	\$206,400
\$17,300	\$1,465	\$2,217	\$2,811	\$3,255	\$3,741	\$207,600
\$17,400	\$1,470	\$2,225	\$2,822	\$3,269	\$3,758	\$208,800
\$17,500	\$1,475	\$2,233	\$2,833	\$3,283	\$3,775	\$210,000
\$17,600	\$1,480	\$2,241	\$2,844	\$3,297	\$3,792	\$211,200
\$17,700	\$1,485	\$2,249	\$2,855	\$3,311	\$3,809	\$212,400
\$17,800	\$1,490	\$2,257	\$2,866	\$3,325	\$3,826	\$213,600
\$17,900	\$1,495	\$2,265	\$2,877	\$3,339	\$3,843	\$214,800



**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$18,000	\$1,500	\$2,273	\$2,888	\$3,353	\$3,860	\$216,000
\$18,100	\$1,505	\$2,281	\$2,899	\$3,367	\$3,877	\$217,200
\$18,200	\$1,510	\$2,289	\$2,910	\$3,381	\$3,894	\$218,400
\$18,300	\$1,515	\$2,297	\$2,921	\$3,395	\$3,911	\$219,600
\$18,400	\$1,520	\$2,305	\$2,932	\$3,409	\$3,928	\$220,800
\$18,500	\$1,525	\$2,313	\$2,943	\$3,423	\$3,945	\$222,000
\$18,600	\$1,530	\$2,321	\$2,954	\$3,437	\$3,962	\$223,200
\$18,700	\$1,535	\$2,329	\$2,965	\$3,451	\$3,979	\$224,400
\$18,800	\$1,540	\$2,337	\$2,976	\$3,465	\$3,996	\$225,600
\$18,900	\$1,545	\$2,345	\$2,987	\$3,479	\$4,013	\$226,800
\$19,000	\$1,550	\$2,353	\$2,998	\$3,493	\$4,030	\$228,000
\$19,100	\$1,555	\$2,361	\$3,009	\$3,507	\$4,047	\$229,200
\$19,200	\$1,560	\$2,369	\$3,020	\$3,521	\$4,064	\$230,400
\$19,300	\$1,565	\$2,377	\$3,031	\$3,535	\$4,081	\$231,600
\$19,400	\$1,570	\$2,385	\$3,042	\$3,549	\$4,098	\$232,800
\$19,500	\$1,575	\$2,393	\$3,053	\$3,563	\$4,115	\$234,000
\$19,600	\$1,580	\$2,401	\$3,064	\$3,577	\$4,132	\$235,200
\$19,700	\$1,585	\$2,409	\$3,075	\$3,591	\$4,149	\$236,400
\$19,800	\$1,590	\$2,417	\$3,086	\$3,605	\$4,166	\$237,600
\$19,900	\$1,595	\$2,425	\$3,097	\$3,619	\$4,183	\$238,800
\$20,000	\$1,600	\$2,433	\$3,108	\$3,633	\$4,200	\$240,000
\$20,100	\$1,605	\$2,441	\$3,119	\$3,647	\$4,217	\$241,200
\$20,200	\$1,610	\$2,449	\$3,130	\$3,661	\$4,234	\$242,400
\$20,300	\$1,615	\$2,457	\$3,141	\$3,675	\$4,251	\$243,600
\$20,400	\$1,620	\$2,465	\$3,152	\$3,689	\$4,268	\$244,800
\$20,500	\$1,625	\$2,473	\$3,163	\$3,703	\$4,285	\$246,000
\$20,600	\$1,630	\$2,481	\$3,174	\$3,717	\$4,302	\$247,200
\$20,700	\$1,635	\$2,489	\$3,185	\$3,731	\$4,319	\$248,400
\$20,800	\$1,640	\$2,497	\$3,196	\$3,745	\$4,336	\$249,600
\$20,900	\$1,645	\$2,505	\$3,207	\$3,759	\$4,353	\$250,800
\$21,000	\$1,650	\$2,513	\$3,218	\$3,773	\$4,370	\$252,000
\$21,100	\$1,655	\$2,521	\$3,229	\$3,787	\$4,387	\$253,200
\$21,200	\$1,660	\$2,529	\$3,240	\$3,801	\$4,404	\$254,400
\$21,300	\$1,665	\$2,537	\$3,251	\$3,815	\$4,421	\$255,600
\$21,400	\$1,670	\$2,545	\$3,262	\$3,829	\$4,438	\$256,800
\$21,500	\$1,675	\$2,553	\$3,273	\$3,843	\$4,455	\$258,000

**BASIC MONTHLY  
CHILD SUPPORT  
GUIDELINES  
SCHEDULE**

**NUMBER OF CHILDREN  
(PAYMENT AMOUNT BY  
MONTH)**

<b>Combined Gross Monthly Income</b>	<b>One</b>	<b>Two</b>	<b>Three</b>	<b>Four</b>	<b>Five</b>	<b>Annual Income</b>
\$21,600	\$1,680	\$2,561	\$3,284	\$3,857	\$4,472	\$259,200
\$21,700	\$1,685	\$2,569	\$3,295	\$3,871	\$4,489	\$260,400
\$21,800	\$1,690	\$2,577	\$3,306	\$3,885	\$4,506	\$261,600
\$21,900	\$1,695	\$2,585	\$3,317	\$3,899	\$4,523	\$262,800
\$22,000	\$1,700	\$2,593	\$3,328	\$3,913	\$4,540	\$264,000
\$22,100	\$1,705	\$2,601	\$3,339	\$3,927	\$4,557	\$265,200
\$22,200	\$1,710	\$2,609	\$3,350	\$3,941	\$4,574	\$266,400
\$22,300	\$1,715	\$2,617	\$3,361	\$3,955	\$4,591	\$267,600
\$22,400	\$1,720	\$2,625	\$3,372	\$3,969	\$4,608	\$268,800
\$22,500	\$1,725	\$2,633	\$3,383	\$3,983	\$4,625	\$270,000
\$22,600	\$1,730	\$2,641	\$3,394	\$3,997	\$4,642	\$271,200
\$22,700	\$1,735	\$2,649	\$3,405	\$4,011	\$4,659	\$272,400
\$22,800	\$1,740	\$2,657	\$3,416	\$4,025	\$4,676	\$273,600
\$22,900	\$1,745	\$2,665	\$3,427	\$4,039	\$4,693	\$274,800
\$23,000	\$1,750	\$2,673	\$3,438	\$4,053	\$4,710	\$276,000
\$23,100	\$1,755	\$2,681	\$3,449	\$4,067	\$4,727	\$277,200
\$23,200	\$1,760	\$2,689	\$3,460	\$4,081	\$4,744	\$278,400
\$23,300	\$1,765	\$2,697	\$3,471	\$4,095	\$4,761	\$279,600
\$23,400	\$1,770	\$2,705	\$3,482	\$4,109	\$4,778	\$280,800
\$23,500	\$1,775	\$2,713	\$3,493	\$4,123	\$4,795	\$282,000
\$23,600	\$1,780	\$2,721	\$3,504	\$4,137	\$4,812	\$283,200
\$23,700	\$1,785	\$2,729	\$3,515	\$4,151	\$4,829	\$284,400
\$23,800	\$1,790	\$2,737	\$3,526	\$4,165	\$4,846	\$285,600
\$23,900	\$1,795	\$2,745	\$3,537	\$4,179	\$4,863	\$286,800
\$24,000	\$1,800	\$2,753	\$3,548	\$4,193	\$4,880	\$288,000
\$24,100	\$1,805	\$2,761	\$3,559	\$4,207	\$4,897	\$289,200
\$24,200	\$1,810	\$2,769	\$3,570	\$4,221	\$4,914	\$290,400
\$24,300	\$1,815	\$2,777	\$3,581	\$4,235	\$4,931	\$291,600
\$24,400	\$1,820	\$2,785	\$3,592	\$4,249	\$4,948	\$292,800
\$24,500	\$1,825	\$2,793	\$3,603	\$4,263	\$4,965	\$294,000
\$24,600	\$1,830	\$2,801	\$3,614	\$4,277	\$4,982	\$295,200
\$24,700	\$1,835	\$2,809	\$3,625	\$4,291	\$4,999	\$296,400
\$24,800	\$1,840	\$2,817	\$3,636	\$4,305	\$5,016	\$297,600
\$24,900	\$1,845	\$2,825	\$3,647	\$4,319	\$5,033	\$298,800
\$25,000	\$1,850	\$2,833	\$3,658	\$4,333	\$5,050	\$300,000

IT IS FURTHER ORDERED, that this order and these amendments shall be effective the first day of July, 2006.

IT IS FURTHER ORDERED, that the above designation of the striking of words from the Rules by lining through them, and the designation of the addition of new portions of the Rules by underlining such new portion is for the purposes of information only as amended, and NO OTHER AMENDMENTS ARE INTENDED. The lining through and underlining shall not be considered a part of the permanent Idaho Child Support Guidelines (I.C.S.G.).

IT IS FURTHER ORDERED, that the Clerk of the Court shall cause this Order to be published in one issue of *The Advocate*.

DATED this \_\_17th\_\_ day of \_\_\_\_March\_\_\_\_\_, 2006.

By Order of the Supreme Court

\_\_\_\_\_/s/\_\_\_\_\_  
Gerald F. Schroeder, Chief Justice

ATTEST:\_\_\_\_\_/s/\_\_\_\_\_  
Stephen W. Kenyon, Clerk